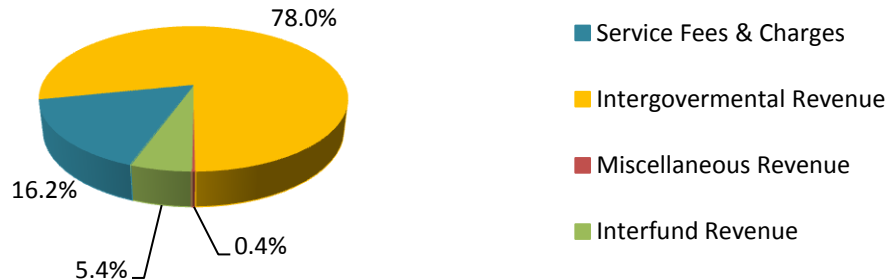


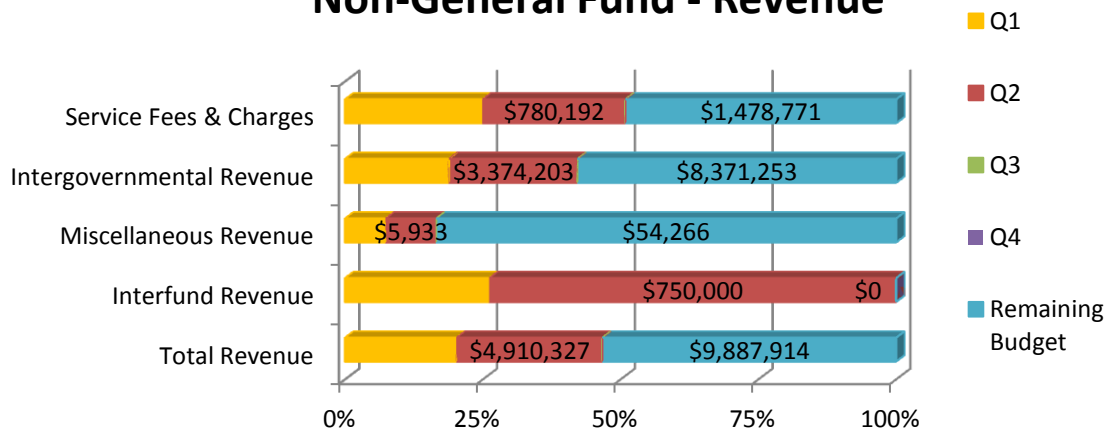
Non-General Fund Analysis

Agency Budgeted Revenues By Source



- The main sources of non-general fund revenue for Child Support Enforcement are: federal grants, state subsidy/reimbursements, processing charges (from a 2% administration charge for processing payments), and CSEA-Federal Incentives.

Non-General Fund - Revenue



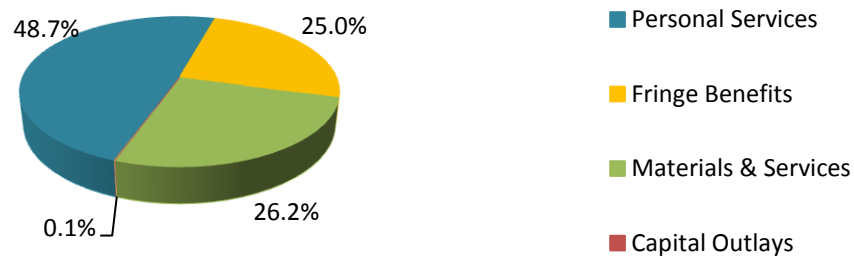
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$3,448,257	\$4,886,847	\$5,081,464	\$4,829,705	\$8,335,104	\$18,246,273
Current Year Actuals	\$3,756,165	\$4,910,327			\$8,666,492	\$18,554,406
* Current year total represents revised budget.						

- Second quarter revenue of **\$4,910,327** represents **26.5%** of the budgeted amount for the year. YTD revenues of **\$8,666,492** represent **46.7%** of the budgeted amount for the year.
- Within Service Fees & Charges, all of the revenue is related to the 2% administration charge for processing payments.
- YTD revenue in the Intergovernmental Revenue category of **\$6,107,443** represents **42.2%** of the budgeted amount for the year. This variance is due primarily to the timing of federal and state support which will be received later in the year.

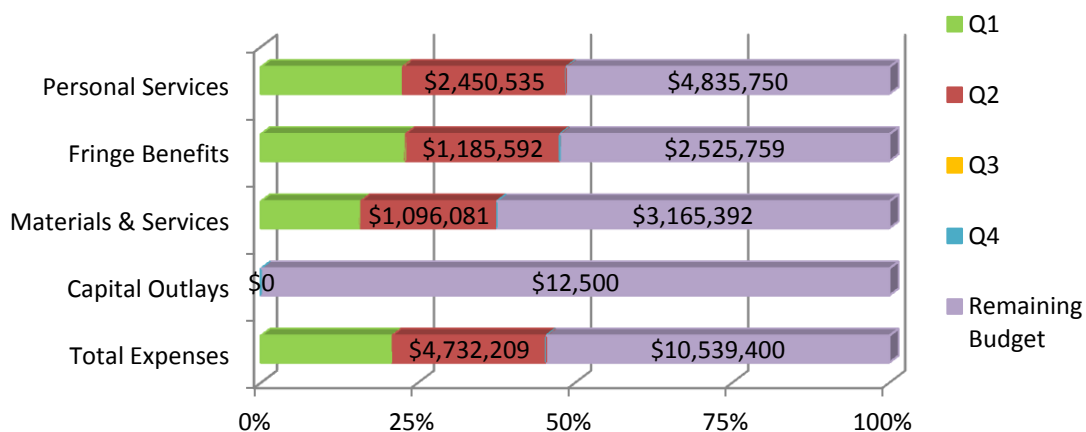
- In the first half of 2012, the agency received \$1,000,000 in Interfund Revenue: \$500,000 in transfers and \$500,000 in an interfund loan from the General Fund in response to the loss of the ability to claim federal reimbursement for earned incentives and the exhaustion of other funding sources.

Non-General Fund Analysis

Agency Budgeted Expenses By Type



Non-General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$4,392,295	\$4,776,465	\$4,833,447	\$5,034,934	\$9,168,760	\$19,037,141
Current Year Actuals	\$4,026,900	\$4,732,209			\$8,759,109	\$19,298,509

* Current year total represents revised budget.

- Second quarter expenditures of **\$4,732,209** represent **24.5%** of the budgeted amount for the year. YTD expenditures of **\$8,759,109** represent **45.4%** of the budgeted amount for the year.
- Through the 2nd quarter, expenditures in Materials & Services of \$1,899,329 represent 37.5% of the budgeted amount for the year. This variance stems in part from the timing of the receipt and payment of invoices from the Clerk of Courts for Court/Special Trial Expenses and from Public Facilities Management for rent payments. The agency has also delayed payment of \$746,685 for the Cost Allocation Plan until the second half of the year.
- In the Capital Outlays category, the replacement of the time clock system will occur in the second half of the year.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$2,169,786	\$2,116,119	97.5%
2nd Quarter	\$2,531,416	\$2,450,535	96.8%
3rd Quarter	\$2,169,786		
4th Quarter	\$2,531,416		
Total	\$9,402,404	\$4,566,654	48.6%

- There were thirteen pay periods as of the 2nd quarter of 2012, which would equate to 50.0% of budget. The agency has held some positions vacant and had some other vacancies occur, which accounts for only 96.8% of the amount budgeted being expended in the 2nd quarter.

Budget Corrective Items

Approved

- Resolution No. 0326-12 authorized a transfer of funds (\$250,000) and an interfund loan (\$500,000) from the General Fund to the Child Support Enforcement Fund in order for the agency to meet current obligations.
- Resolution No. 0411-12 authorized non-general fund supplemental appropriations in the amount of \$431,413 to various County offices for a 1% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Child Support Enforcement Agency was \$40,474.

Pending

- In order to carry sufficient local funds into 2013, the agency may request an additional transfer from the General Fund during the 4th quarter. OMB will work closely with the agency to monitor the agency's revenues and expenditures through the remainder of the year.

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvement at this time.